

### **103 KAR 18:090. Payroll records.**

RELATES TO: KRS 131.130, 141.050

STATUTORY AUTHORITY: KRS 131.130(1), 141.050(4)

NECESSITY, FUNCTION, AND CONFORMITY: This administrative regulation provides guidelines for the maintenance and retention of records relative to income tax withholding by employers.

Section 1. Maintain Records. Every employer required to deduct and withhold the tax shall keep employee withholding exemption certificates and records showing the number of persons employed during the year whose wages are subject to withholding, the periods of employment and the amounts and dates of payment to such persons. No specific form for such records has been prescribed by the department. Records required by this administrative regulation shall be maintained for a period of at least four (4) years after the date the withholding return is filed or date tax withheld by the employer is paid, whichever is later. (IW-9; 1 Ky.R. 330; eff. 2-5-1975; TAm eff. 6-22-2017; TAm eff. 7-16-2018.)